

PRESIDENT'S SECRETARIAT (PUBLIC)
AIWAN-E-SADR

*Federal Board of Revenue
Versus*

M/s. Sapphire Dairies (Pvt.) Ltd, Lahore

**REPRESENTATION PREFERRED BY FEDERAL BOARD OF REVENUE AGAINST FINDINGS /
RECOMMENDATIONS DATED 10.09.2020 PASSED BY THE FTO IN COMPLAINT NO.
1676/LHR/ST/2020**

Kindly refer to your representation on the above subject addressed to the President in the background mentioned below:-

By means of order dated 10.09.2020 the learned Federal Tax Ombudsman (FTO) has directed the Commissioner-IR, Zone-IV, LTU, Lahore as follows:-

"In view of supra, the Commissioner-IR, Zone-IV, LTU, Lahore is directed to implement the order of the Appellate Tribunal Inland Revenue dated 12.01.2020 subject to the decision of the Hon'ble Lahore High Court, Lahore in the Reference application, filed by the Deptt and report compliance within 45 days."

2. This is sought to be assailed by the Revenue Division of the FBR through letter No.C.No.1(1676)S(TO-II)/2020 dated 09.10.2020 addressed to the Secretary to the President, President's Secretariat, Government of Pakistan, Islamabad. It was fixed for hearing on 03.03.2021 when Mr. Ali Ahsan Warraich, Deputy Commissioner (IR), Lahore appeared for the Agency whereas Rana Mushtaq Ahmad Toor, Advocate for the complainant/ respondent.

3. At the outset the learned counsel for the respondent has drawn attention to the "representation" which according to him can by no means be treated or assumed a representation as the same is titled "Parawise Comments on behalf of Commissioner-IR, Enforcement Zone, Large Taxpayers Office, Lahore" raising preliminary objections etc. which evidently shows that some sort of parawise comments were intended to be filed but forwarded is a representation to the highest office i.e. the President of Pakistan without applying mind or care or caution. When confronted with the document the officer representing the Agency was not in a position to overcome such an objection of the respondent.

4. As mentioned above an order was passed by the learned FTO with the direction reproduced above on 10.09.2020. Perhaps that order was sought to be assailed through the "representation" as contemplated by S.14(4) of the Federal Ombudsmen Institutional Reforms Act, 2013. A representation is a petition against the order of the learned FTO which is processed in this Secretariat and decided by the Hon'ble President. What has been sent by the Agency, in this case is a letter C.No.1(1676)S(TO-II)/2020 dated 09.10.2020 which encloses therewith is a document (04 Pages) titled M/s Sapphire Dairies (Pvt) Ltd. Vs the Federation of Pakistan, parawise comments on behalf of Commissioner-IR, Zone-IV, LTU, Lahore. It is perhaps a sort of reply intended to be filed to a complaint of the party and by no means can be considered a representation to be decided by the Hon'ble President. Its first five paragraphs are "preliminary objections" and then paragraphs 1 to 5 "on merits" and the "grounds" for denial of the refund. Forgetting that the complaint has already been decided by the FTO as it does not deal with the validity/ invalidity or illegality sought to be attributed to the order of learned FTO dated 10.09.2020. In the end prayer is made that the findings / recommendation of the FTO may be annulled. But no basis was laid for the same.

*e.Dox # 44559-R
01-4-2021*

*PAF
SS (TO II)
X-u.*

5. The way the matter has been dealt by the Agency gives rise to questions about the seriousness it has treated the matter. Its outright example of non-application of mind in forwarding a document without perhaps looking at it. It is a matter of concern for the Agency itself. Since legally there is no representation filed before the highest forum i.e. the President of Pakistan in terms of Rule 2(1)(h) it does not qualify to be a representation and calls for no action.

6. Accordingly, the Hon'ble President has been pleased to reject it.

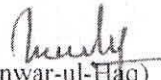
(Anwar-ul-Haq)
Director General (Legal)
Ph: 051-9103571

The Chairman,
Federal Board of Revenue,
Islamabad

No.154/FTO/2020 dated 29.03.2021

Copy for information to:

1. M/s. Sapphire Dairies (Pvt.) Ltd, 7A/K, Main Boulevard, Gulberg, **Lahore.**
2. The Registrar, Federal Tax Ombudsman, Islamabad.
- ✓ 3. The Chief (Legal-I), Federal Board of Revenue, Islamabad.
4. The Chief Commissioner, Inland Revenue, Large Taxpayer Office, Tax House, Syed Mauj-e-Darya Road, Lahore.
5. Mr. Rana Mushtaq Ahmed Toor, M/s Punjab Law Company, Room No.5, 1st floor, Al-Qader Centre, 1-Mozang road, Lahore.
6. Master file.


(Anwar-ul-Haq)
Director General (Legal)